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October 25, 2004
 VIA U.S. MAIL AND FACSIMILE (212-346-4865)

OUR FILE NO. 2103636-6

Jerry S. Goldman, Esq.
 Jerry S. Goldman & Associates, P.C.
 111 Broadway, 13th Floor
 New York, NY 10006

Re: In re: Terrorist Attacks on September 11, 2001
 MDL No. 1870
 O'Neill, et al. v. Republic of Iraq, et al.
 04-CV-1870 (RCC)

Dear Mr. Goldman:

This is to follow up my telephone call and email to you today, in response to your letter to my partner Nancy Luque of October 14. We are quite certain that the Taha Al Alwani you seek to serve in your case against Iraq is not our client, but rather an Iraqi living in Iraq and associated with Iraqi governmental affairs, quite possibly the Mayor of Fallujah, who has this name. Please contact me to straighten out this mis-identification issue. My direct telephone is (858) 638-6769.

Very truly yours,

Gray Cary Ware & Freidenrich LLP

Jay D. Hanson
 jhanson@graycary.com

Admitted to practice in California

JDH:gw

cc: Nancy Luque
 Chris Beal

Gray Cary MD1818462.1
 2103636-6

AUSTIN LA JOLLA ESSEX/ROCKY HAN SHOO SAN FRANCISCO SEATTLE SILICON VALLEY

Exhibit 2